

## ABSTRACT OF THE DISCLOSURE

A resist pattern for lift-off is formed on a first film composed of one or more layers deposited on a substrate.

5 The first film is patterned by dry-etching using the resist pattern as a mask. Subsequently, a second film is deposited with presence of the resist pattern on the first film. Then, the resist pattern for lift-off is removed for conducting lift-off. Subsequently, the resulting substrate is

10 etched. In the etching, the substrate is dry-etched using etching particles which are oriented at an incident angle set in a range of  $60^{\circ}$  to  $90^{\circ}$  relative to the normal direction of the substrate.